

# 2012 COMPILATION AND REVIEW OVERVIEW FOR KNOWLEDGE COACH USERS

## PURPOSE

This document is published for the purpose of communicating, to users of the toolset, updates and enhancements included in the current version. This document is not, and should not be used as, a program to update the engagement documentation of an engagement started in a previous version of this product.

## WORKPAPER UPDATES AND ROLL FORWARD NOTES

### General Roll Forward Note:

You must be the current editor of all Knowledge Coach workpapers to update to the latest content, and you must be the current editor upon opening the updated workpaper for the first time to ensure you see the updated workpaper.

**The 2012 Edition of Knowledge-Based Compilations and Reviews** is current through Statement on Standards for Accounting and Review Services No. 20 (SSARS-20), *Revised Applicability of Statements on Standards for Accounting and Review Services*, AR Section 9080, *Compilation of Financial Statements-Accounting and Review Services Interpretations of Section 80*, and AR Section 9090, *Review of Financial Statements-Accounting and Review Services Interpretations of Section 90*.

### Compilation Programs (CMPs):

- To enhance usability and increase efficiency, CMP-101, CMP-801, CMP-802, CMP-803, CMP-804, and CMP-805 were combined to create a single comprehensive **CMP-101 Overall Compilation Program** and CMP 801, CMP-802, CMP-803, CMP-804, and CMP-805 were deleted from the toolset.
- Compilation programs have been updated throughout to indicate that “notations have been made where specific requirements apply to engagements involving compilation of a specified element, account, or item of a financial statement, compilation of pro forma financial information, or compilation of personal financial statements.”

### Specific Compilation Program Enhancements:

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
<b>CMP-101 Overall Compilation Program</b>					
New	1. “Contact the client to determine when information and client personnel will be available so that staff can begin compilation procedures.”	Procedures	N	N/A	
New	2. Review prior year’s financial statements, workpapers, budget, and budget/actual comparisons to evaluate the time necessary to complete the engagement and: a. Identify any specific known matters, affecting the current or prior period, that may require additional or less time compared to the previous period. b. Consider changes occurring at the client, such as changes in volume, processes, product mix, or	Procedures	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	<p>personnel, which may require additional or less time compared to the previous period.</p> <p>c. Consider whether staff with specific expertise is needed for, or will enhance the effectiveness or efficiency of, the engagement.</p>				
New	3. Schedule meeting with engagement staff to prepare for the engagement.	Procedures	N	N/A	
New	<p>Previous step 1 modified with new substeps as follows:</p> <p>1. Instruct staff adequately about the engagement and:</p> <p>a. Remind or inform staff of the nature of the client's business and the content of the client's financial statements.</p> <p>b. Discuss items on the financial statements that may require particular attention as a result of:</p> <p>i. Their significance to users.</p> <p>ii. Their proneness to error or misstatement.</p> <p>iii. Their potential to be affected by client bias.</p> <p>c. Inform staff of developments, such as changes at the client, which may affect the engagement.</p> <p>d. Discuss engagement budget and:</p> <p>i. Emphasize importance of early communication when matters may affect the budget.</p> <p>ii. Emphasize importance of "getting it right" by making certain not to ignore items that may seem incorrect, inappropriate, or otherwise attention worthy.</p>	Procedures	N	N/A	
New	Added tailoring for the steps that need to be performed only when not using one of the provided illustrative example engagement letters.	Procedures	N	N/A	Publish this workpaper before update so that you can reference data that you have selected to keep. Review and answer the new applicable questions in CMP-100 to determine what is applicable for this workpaper.
New	Added "Management's acknowledgement that the financial statements are not to be used by a third party and are for management use only ( <i>Note:</i> This item is applicable only if the engagement is for the compilation of financial statements that are restricted for management use only)." to the list of matters to be included in the understanding with	Procedures	N	N/A	Publish this workpaper before update so that you can reference data that you have selected to keep. Review and answer the new applicable questions in CMP-100 to determine what is applicable for this workpaper.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	the client.				
Modify	"Acquire" changed to "acquire or update".	Procedures	N	N/A	
New	<p>41. Obtain or update the understanding of specialized accounting principles and practices of the client's industry by:</p> <ul style="list-style-type: none"> <li>a. Reviewing relevant AICPA Accounting/Audit Guides.</li> <li>b. Reviewing financial statements of other entities in the same industry.</li> <li>c. Consulting with other individuals familiar with accounting practices in the specialized industry.</li> <li>d. Reading periodicals, textbooks, and other publications.</li> <li>e. Performing other procedures (describe below).</li> </ul>	Procedures	N	N/A	
Modify	"Describe the nature of the client's business transactions or financial activities."	Procedures	N	N/A	
Modify	<p>Step modified as follows:</p> <p>45. Describe the client's accounting records, including:</p> <ul style="list-style-type: none"> <li>a. The use of a general journal.</li> <li>b. The use of specialized journals</li> <li>c. The use of control accounts and subsidiary ledgers.</li> <li>d. The use of a general ledger.</li> <li>e. The use of manual, mechanical, or computerized accounting systems.</li> <li>f. Other forms and methods used to record, process, and summarize transactions (describe below):</li> </ul>	Procedures	N	N/A	
Modify	<p>The following was added to step to document the stated qualifications of new accounting personnel (include employee name, position with firm, and description of qualifications) and changes to the qualifications of returning accounting personnel, including:</p> <ul style="list-style-type: none"> <li>a. Educational background.</li> <li>b. Training programs.</li> <li>c. Work experience.</li> </ul>	Procedures	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	d. Other qualifications.				
Modify	Items added to the consideration of whether professional services are needed to complete the engagement: a. Preparing a working trial balance. b. Preparing adjusting entries. c. Consulting on matters fundamental to the preparation of acceptable financial statements. d. Preparing tax returns. e. Providing bookkeeping or data processing services that do not include generating financial statements. f. Processing financial data for clients of another accounting firm. g. Other services considered necessary before a compilation can be performed (describe below):	Procedures	N	N/A	
Delete	Design and document procedures relevant to the compilation.	Procedures	N	N/A	
New	Consider whether the firm is independent. If it is not independent, modify the engagement letter to indicate that fact and its impact on the compilation report.	Procedures	N	N/A	
New	Consider and address the entity's significant risks and uncertainties.	Procedures	N	N/A	
Modify	Reference to financial statements changed to "financial statements or financial information."	Procedures	N	N/A	
Modify	Read the financial statements step changed to "read the financial statements or financial information, including any required supplementary information."	Procedures	N	N/A	
New	"d. Are free from mathematical or clerical errors" added to step to read the financial statements or financial information, including any required supplementary information to determine that they.	Procedures	N	N/A	
New	56. If this engagement is for the compilation of financial statements that are restricted for management use only, include a legend on each page of the financial statements and supplementary data indicating the restricted nature of the presentation.	Procedures	N	N/A	Review and answer the new applicable questions in CMP-100 to determine what is applicable for this workpaper.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
New	57. If any information or evidence obtained is incorrect, incomplete, or otherwise unsatisfactory, or information regarding fraud or an illegal act that may have occurred is discovered: a. Request that management consider the effect of the matter on the financial statements and related notes, including any required supplementary information; b. Consider the effect of the matter on the compilation report; and c. In the case of information, including any required supplementary information, that is incorrect, incomplete, or otherwise unsatisfactory, consider obtaining additional or corrected information.	Procedures	N	N/A	
Modify	"Obtain a management representation letter" changed to "Consider obtaining a management representation letter."	Procedures	N	N/A	
New	The following added to step to consider whether additional or revised information should be obtained based on information gathered including: a. Information collected using other compilation procedures; and b. Information that otherwise has come to our attention.	Procedures	N	N/A	
New	Describe other procedures used to resolve questions raised during the compilation engagement (describe):	Procedures	N	N/A	
New	Determine that all required forms and checklists have been completed.	Procedures	N	N/A	
Modify	e. "and that review notes and "to do" lists have been removed."	Procedures	N	N/A	
New	"The accountant should evaluate the required procedures to determine if they may impair independence."	Instructions	N	N/A	
New	Practice point added about making sure the client has reviewed proposed adjusting entries.	Practice Point	N	N/A	
<b>CMP-201 Pre-Compilation Program: Procedures Performed Prior to a Compilation Engagement</b>					
New	"The accountant should evaluate the required procedures to	Instructions	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	determine if they may impair independence."				
New	Practice point added about making sure the client has reviewed proposed adjusting entries.	Practice Point	N	N/A	
<b>CMP-202 Compilation Program: Additional Procedures for Initial Year of Engagement</b>					
Modify	Replaced "not related to accepting the compilation engagement" with "in addition to that related to accepting the compilation engagement."	Procedures	N	N/A	
<b>CMP-801 Compilation Program: Compilation Performance Procedures</b>					
Delete	Deleted previous CMP-801 and integrated it with CMP-101.		N	N/A	This version of the workpaper is "obsolete". You must manually transfer data from the obsolete workpaper to the steps in CMP-101, where applicable. This workpaper is no longer functional. No data flows in or out.
<b>CMP-802 Compilation Program: Management-Use-Only Engagement</b>					
Delete	Deleted previous CMP-802 and integrated it with CMP-101.		N	N/A	This version of the workpaper is "obsolete". You must manually transfer data from the obsolete workpaper to the steps in CMP-101, where applicable. This workpaper is no longer functional. No data flows in or out.
<b>CMP-803 Compilation Program: Specified Element, Account, or Item of a Financial Statement</b>					
Delete	Deleted previous CMP-803 and integrated it with CMP-101.		N	N/A	This version of the workpaper is "obsolete". You must manually transfer data from the obsolete workpaper to the steps in CMP-101, where applicable. This workpaper is no longer functional. No data flows in or out.
<b>CMP-804 Compilation Program: Pro Forma Financial Information</b>					
Delete	Deleted previous CMP-804 and integrated it with CMP-101.		N	N/A	This version of the workpaper is "obsolete". You must manually transfer data from the obsolete workpaper to the steps in CMP-101, where applicable. This workpaper is no longer functional. No data flows in or out.
<b>CMP-805 Compilation Program: Personal Financial Statements</b>					
Delete	Deleted previous CMP-805 and integrated it with CMP-101.		N	N/A	This version of the workpaper is "obsolete". You must manually transfer data from the obsolete workpaper to the steps in CMP-101, where applicable. This workpaper is no longer functional. No data flows in or out.
<b>CMP-801 Compilation Program: Significant Risks and Uncertainties</b>					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
Modify	CMP-806 renumbered to CMP-801.		N	N/A	
<b>CMP-901 Compilation Program: Report Preparation</b>					Publish this workpaper before update so that you can reference data that you have selected to keep. Review and answer the new applicable questions in CMP-100 to determine what is applicable for this workpaper.
New	Added the following note: ( <i>Note:</i> These procedures may be followed if the practitioner is not using one of the reports provided in the KBCR toolset.)	Instructions	N	N/A	
New	New section added for reporting when required supplementary information accompanies compiled financial statements.	Procedures	Y	AR 9080	Review and answer the new applicable questions in CMP-100 to determine what is applicable for this workpaper.
New	58. Does the report include a separate paragraph, presented after the paragraph describing the accountant's responsibility, that refers to the required supplementary information and explains the circumstances regarding its presentation, and: a. If the required supplementary information is included and was not compiled by the accountant, does the separate paragraph indicate that the information was not audited, reviewed, or compiled and that the accountant does not express an opinion or provide any assurance on it? b. If the required supplementary information is included and was compiled by the accountant and no material departures from the prescribed guidelines were identified, does the separate paragraph indicate that the information has been compiled without audit or review and that the accountant does not express an opinion or provide any assurance on it? c. If all the required supplementary information was omitted, does the separate paragraph so indicate?	Procedures	Y	AR 9080	
New	59. If some of the required supplementary information is omitted and some is presented in accordance with the prescribed guidelines: a. Does the report include a separate paragraph,	Procedures	Y	AR 9080	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	<p>presented after the paragraph describing the accountant's responsibility, referring to the required supplementary information that has been included and indicating that the information was not audited, reviewed, or compiled, and that the accountant does not express an opinion or provide any assurance on it?</p> <p>b. Does the report include an additional paragraph, immediately following the one in item a. above, that indicates that management has omitted certain required supplementary information that is considered an essential part of financial reporting by the designated accounting standard setter?</p>				
New	<p>60. If material departures from prescribed guidelines were identified while compiling the required supplementary information, does the report include a separate paragraph, presented after the paragraph describing the accountant's responsibility, that indicates that the information has been compiled without audit or review, and:</p> <p>a. Stating that the accountant does not express an opinion or provide any assurance on it?</p> <p>b. Describing the material departures from the prescribed guidelines that the accountant did identify?</p>	Procedures	Y	AR 9080	

### Review Programs (REVs)

- To enhance usability and increase efficiency, **REV-101, REV-801, and REV-803 were combined to create a single comprehensive REV-101 Overall Review Program and REV-801 and REV-803 were deleted from the toolset.**

### Specific Review Program Enhancements

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
<b>REV-101 Overall Review Program</b>					
New	1. Contact the client to determine when information and client personnel will be available so that staff can begin	Procedures	N	N/A	



Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	review procedures.				
New	<p>2. Review prior year's financial statements, workpapers, budget, and budget/actual comparisons to evaluate the time necessary to complete engagement, and:</p> <ul style="list-style-type: none"> <li>a. Identify any specific known matters, affecting the current or the prior period, that may require additional or less time compared to the previous period.</li> <li>b. Consider changes occurring at the client, such as changes in volume, processes, product mix, or personnel, which may require additional or less time compared to the previous period.</li> <li>c. Consider whether staff with specific expertise is needed for, or will enhance the effectiveness or efficiency of, the engagement.</li> </ul>	Procedures	N	N/A	
New	3. Schedule meeting with engagement staff to prepare for engagement.	Procedures	N	N/A	
New	<p>4. Instruct staff adequately about the engagement, and:</p> <ul style="list-style-type: none"> <li>a. Remind or inform staff of the nature of the client's business and the content of the client's financial statements.</li> <li>b. Discuss items on the previous year's financial statements that may require particular attention as a result of: <ul style="list-style-type: none"> <li>i. Their significance to users.</li> <li>ii. Their proneness to error or misstatement.</li> <li>iii. Their potential to be affected by client bias.</li> </ul> </li> <li>c. Inform staff of developments, such as changes at the client, which may affect the engagement.</li> <li>d. Discuss engagement budget, and: <ul style="list-style-type: none"> <li>i. Emphasize importance of early communication when matters may affect the budget.</li> <li>ii. Emphasize importance of "getting it right" by making certain not to ignore items that may seem incorrect, inappropriate, or otherwise attention worthy.</li> </ul> </li> </ul>	Procedures	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
Modify	Step modified to read as follows: Perform pre-review procedures "if the client's financial statements have not been compiled"	Procedures	N	N/A	Review and answer the new applicable questions in REV-100 to determine what is applicable for this workpaper.
New	Added tailoring for the steps that need to be performed only when not using one of the provided illustrative example engagement letters.	Procedures	N	N/A	Publish this workpaper before update so that you can reference data that you have selected to keep. Review and answer the new applicable questions in REV-100 to determine what is applicable for this workpaper.
New	43. Develop or update an understanding of the client's organization, including: a. The form of business organization. b. The history of the client. c. The principals involved in the organizational chart or similar analysis. d. Other relevant matters (describe below):	Procedures	N	N/A	
Modify	44. "Acquire" changed to "acquire or update"	Procedures	N	N/A	
New	45. Acquire or update the understanding of specialized accounting principles and practices of the client's industry by: a. Reviewing relevant AICPA Accounting/Audit Guides. b. Reviewing financial statements of other entities in the same industry. c. Consulting with other individuals familiar with accounting practices in the specialized industry. d. Reading periodicals, textbooks, and other publications. e. Performing other procedures (describe below):	Procedures	N	N/A	
New	46. Obtain or update the understanding of the entity and its industry, including: a. Industry, regulatory, and other external factors; b. Nature of the entity; c. Objectives and strategies; and d. Measurement and review of the entity's financial performance.	Procedures	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
New	48. Develop or update an understanding of the client's operating characteristics, including: <ul style="list-style-type: none"> <li>a. Products and services.</li> <li>b. Operating locations.</li> <li>c. Production methods.</li> <li>d. Other operating characteristics (describe below):</li> </ul>	Procedures	N	N/A	
New	51. Describe the client's accounting records (describe below), including: <ul style="list-style-type: none"> <li>a. The use of a general journal.</li> <li>b. The use of specialized journals.</li> <li>c. The use of control accounts and subsidiary ledgers.</li> <li>d. The use of a general ledger.</li> <li>e. The use of manual, mechanical, or computerized accounting systems.</li> <li>f. Other forms and methods used to record, process, and summarize transactions (describe below):</li> </ul>	Procedures	N	N/A	
Modify	Step modified as follows: 52. Document the stated qualifications of any new accounting personnel (include employee name, position with firm, and description of qualifications), or changes to the qualifications of returning accounting personnel, including: <ul style="list-style-type: none"> <li>a. Educational background.</li> <li>b. Training programs.</li> <li>c. Work experience.</li> <li>d. Other qualifications.</li> </ul>	Procedures	N	N/A	
Delete	Design, document and perform review procedures relevant to the entity and industry.	Procedures	N	N/A	
New	Added to step to perform analytical procedures to identify unusual or unexpected relationships: <ul style="list-style-type: none"> <li>a. Comparing current financial statements with comparable prior period(s).</li> <li>b. Comparing current financial statement information with anticipated results.</li> </ul>	Procedures	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	<ul style="list-style-type: none"> <li>c. Studying financial statement elements and expected relationships.</li> <li>d. Performing other analytical procedures (describe below):</li> </ul>				
New	<p>59. If there were changes in the application of accounting principles, determine whether:</p> <ul style="list-style-type: none"> <li>a. The change in accounting principle included the adoption of another acceptable accounting principle.</li> <li>b. The change was properly justified.</li> <li>c. The effects of the change presented in the financial statements, including adequate disclosure, were presented in a manner consistent with FASB Accounting Standards Codification™ (ASC) 250, <i>Accounting Changes and Error Corrections</i>.</li> </ul>	Procedures	N	N/A	
New	<p>60. If there were changes in the application of accounting principles, determine whether:</p> <ul style="list-style-type: none"> <li>a. The change in accounting principle included the adoption of another acceptable accounting principle.</li> <li>b. The change was properly justified.</li> <li>c. The effects of the change presented in the financial statements, including adequate disclosure, were presented in a manner consistent with FASB Accounting Standards Codification™ (ASC) 250, <i>Accounting Changes and Error Corrections</i>.</li> </ul>	Procedures	N	N/A	
Modify	<p>Added considerations to step to consider whether other professional services are needed including:</p> <ul style="list-style-type: none"> <li>a. Preparing a working trial balance.</li> <li>b. Preparing adjusting journal entries.</li> <li>c. Consulting on matters fundamental to the preparation of acceptable financial statements.</li> <li>d. Preparing tax returns.</li> <li>e. Providing bookkeeping or data processing services that do not include generating financial statements.</li> <li>f. Other services considered necessary before a</li> </ul>	Procedures	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	review can be performed (describe below):				
New	62. If applicable, perform procedures related to recording and disclosure of significant risks and uncertainties.	Procedures	N	N/A	
New	63. Document other procedures used to resolve questions raised during the review engagement (describe below):	Procedures	N	N/A	
New	64. Determine that all required forms and checklists have been completed.	Procedures	N	N/A	
New	65. Determine that all questions, exceptions, or notes, if any, posted during the engagement have been followed up and resolved, and review notes and “to do” lists have been removed from the workpapers.	Procedures	N	N/A	
New	67. Determine whether, as a result of performing the procedures listed above, the accountant’s client acceptance decision should be reevaluated.	Procedures	N	N/A	
New	68. If applicable, obtain reports from other accountant(s).	Procedures	N	N/A	
New	69. Consider whether other review procedures should be performed on the basis of the results of performing the minimum review procedures.	Procedures	N	N/A	
Modify	<p>Modified step to read as follows:</p> <p>70. Read the financial statements, including any required supplementary information, to determine whether they appear to conform to the applicable financial reporting framework—that is:</p> <ul style="list-style-type: none"> <li>a. Whether it appears that the client has applied accounting principles used by the industry in preparing its financial statements.</li> <li>b. Whether it appears that the client’s business transactions are consistent with industry transactions.</li> <li>c. Whether unique industry accounting principles are adequately described in the summary of significant accounting policies.</li> <li>d. Whether it appears that the client has applied other accounting principles properly in preparing the</li> </ul>	Procedures	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	<p>financial statements.</p> <p>e. If accounting principles were not applied on a consistent basis, whether the financial statements appear to reflect the appropriate disclosures and adjustments.</p> <p>f. Whether the client's accounts on the financial statements appear consistent with the client's operating characteristics.</p> <p>g. Whether the accounting procedures for recording, classifying, and summarizing transactions appear to provide a basis for the actual accounts and disclosures contained in the financial statements.</p> <p>h. Whether changes in the client's business activities had an effect on the accounting system, and whether it appears that the resulting change in transactions and accounts have been properly reflected in the financial statements.</p> <p>i. Whether the financial statements appear to properly reflect actions taken by the stockholders, board of directors, and other committees.</p> <p>j. Whether the financial statements appear to properly reflect events and transactions that occurred after the end of the accounting period but before the completion of the review engagement.</p>				
New	<p>71. Determine that financial statements are appropriate in form—that is:</p> <p>a. Whether headings on the financial statements are appropriate to the financial reporting framework used to prepare the financial statements (such as the use of the heading "Statement of Cash Receipts and Disbursements" when the cash basis of accounting is used).</p> <p>b. Whether major sections of the financial statements are properly captioned (such as the use of "current" and "noncurrent" captions on the balance sheet).</p> <p>c. Whether accounts are grouped under appropriate captions (such as "land held for investment" classified as "other assets" or "other investments").</p>	Procedures	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	d. On the basis of titles of transactions, whether such transactions are properly classified (such as a gain on the sale of property, plant, and equipment classified as a “non-extraordinary transaction”).				
New	<p>72. Determine that financial statements are free from material errors—that is:</p> <ul style="list-style-type: none"> <li>a. Whether there are mathematical errors in the financial statements (such as the total for current assets foots).</li> <li>b. Whether there are clerical mistakes in the financial statements (such as typographical errors).</li> <li>c. Whether there are mistakes in the application of accounting principles (such as the reporting of property, plant, and equipment at cost with no allowance for depreciation to date).</li> <li>d. Whether the financial statement disclosures are omitted (such as the method used to account for inventories).</li> </ul>	Procedures	N	N/A	
New	<p>73. If any information or evidence obtained is incorrect, incomplete, or otherwise unsatisfactory, or information regarding fraud or an illegal act that may have occurred is discovered:</p> <ul style="list-style-type: none"> <li>a. Request that management consider the effect of the matter on the financial statements and related notes, including any required supplementary information; and</li> <li>b. Consider the effect of the matter on the review report.</li> </ul>	Procedures	N	N/A	
<b>REV-201 Pre-Review Program: Procedures Performed Prior to a Review Engagement</b>					
New	The accountant should evaluate the procedures required to determine if they may impair independence.	Instructions	N	N/A	
New	New Practice Point: In order to make certain that independence is not impaired, the accountant should ascertain that the client has reviewed all proposed adjusting entries and understands the nature of each entry and its impacts on the financial statements.	Practice Point	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
<b>REV-202 Review Program: Additional Procedures for Initial Year of Engagement</b>					
Modify	Replaced "not related to accepting the review engagement" with "in addition to that related to accepting the review engagement."	Procedures	N	N/A	
<b>REV-801 Review Program: Review Performance Procedures</b>					
Delete	Deleted previous REV-801 and integrated it with REV-101.		N	N/A	This version of the workpaper is "obsolete". You must manually transfer data from the obsolete workpaper to the steps in REV-101, where applicable. This workpaper is no longer functional. No data flows in or out.
<b>REV-801 Review Program: Client Inquiries</b>					
Modify	REV-802 renumbered to REV-801.		N	N/A	
Modify	Instructions for responding with "yes" or "N/A" modified.	Instructions	N	N/A	
Modify	Table changed to require source only when different from the primary source.	Table	N	N/A	
Modify	Removed Date of Inquiry column and placed it in the Inquiries Made Of Table.	Table	N	N/A	
Delete	4. "and has there been any significant impairment in the value of them? If so has any impairment loss been properly reflected in the financial statements."	Procedures	N	N/A	
New	5. Has there been any significant impairment in the value of goodwill or other intangibles with an indefinite useful life?	Procedures	N	N/A	
New	6. Has any impairment loss been properly reflected in the financial statements?	Procedures	N	N/A	
<b>REV-803 Review Program: Personal Financial Statements</b>					
Delete	Deleted previous REV-803 and integrated it with REV-101.		N	N/A	This version of the workpaper is "obsolete". You must manually transfer data from the obsolete workpaper to the steps in REV-101, where applicable. This workpaper is no longer functional. No data flows in or out.
<b>REV-804 Review Program: Significant Risks and Uncertainties</b>					
Modify	REV-804 renumbered to REV 802.		N	N/A	
<b>REV-901 Review Program: Report Preparation</b>					Publish this workpaper before update so that you can reference



Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
					data that you have selected to keep. Review and answer the new applicable questions in REV-100 to determine what is applicable for this workpaper.
New	Note added "These procedures may be followed if the practitioner is not using one of the reports provided in the KBCR toolset.)"	Instructions	N	N/A	
New	New section added for reporting when required supplementary information accompanies reviewed financial statements.	Table	N	N/A	Review and answer the new applicable questions in REV-100 to determine what is applicable for this workpaper.
New	49. Does the report include a separate paragraph, presented after the paragraph reporting the results of the engagement, that refers to the required supplementary information and explains the circumstances regarding its presentation, and: a. If all the required supplementary information was included, does the separate paragraph indicate that the information was not audited, reviewed, or compiled and that the accountant does not express an opinion or provide any assurance on it? b. If all the required supplementary information was omitted, does the separate paragraph so indicate and state that the results of the review of the basic financial statements are not affected by the omission?	Procedures	Y	AR 9090	
New	50. If some of the required supplementary information is omitted and some is presented in accordance with the prescribed guidelines: a. Does the report include a separate paragraph, presented after the paragraph reporting the results of the engagement, that refers to the required supplementary information that has been included and indicate that the information was not audited, reviewed, or compiled and that the accountant does not express an opinion or provide any assurance on it? b. Does the report include an additional paragraph, immediately following the one in item a. above, that indicates that (1) management has omitted	Procedures	Y	AR 9090	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	certain required supplementary information that is considered an essential part of financial reporting by the designated accounting standard setter, and (2) the results of the review of the basic financial statements are not affected by the omission?				

### Practice Aids: (AIDs):

- **NEW AID-901 Changes to Engagement Documentation after the Assembly of the Engagement File** is designed to document changes to engagement documentation after the assembly of the engagement file in accordance with the requirements of SQCS-8.

### Specific AID Enhancements:

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
<b>AID-201 Nonattest Services Independence Checklist</b>					
Modify	Updated for new tailoring at the section headers. Mark them as not applicable and all steps below will be hidden.	Table	N	N/A	
Delete	2. "For all nonattest services provided, has the accountant avoided making management decisions for the client?"	Procedures	N	N/A	
Modify	"Supervising client employees in performing their normal duties" text modified.	Procedures	N	N/A	
New	10a. Having custody or control of the client's funds.	Procedures	N	N/A	
Modify	Preparing or transmitting a tax return step verbiage modified.	Procedures	N	N/A	

### Knowledge-Based Compilation Documents (KBCs)

### Specific KBC Enhancements:

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
<b>KBA-201 Compilation: Client/Engagement Acceptance and Continuance Form</b>					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
New	Added to Section III Instructions: "These procedures are appropriate for assessing a continuance decision, even when there have been no changes in the client's personnel, management, or governance since the preceding year. Changes in circumstances or new knowledge may affect perceptions of integrity, risk, or the potential for conflict of interest. When, upon evaluation, the conclusion is that there has been no change since the previous period, such should be noted in the Workpaper Reference/Comments column."	Instructions	N	N/A	
Modify	4. Added "Such issues may include, for example, a change in the users of the financial statements."	Procedures	N	N/A	
New	The engagement partner assigned to this engagement has the appropriate competence, capabilities, and authority, and the related responsibilities have been clearly defined and communicated to the engagement partner.	Procedures	Y	SQCS-8	
Modify	"or continuance" added to Section V conclusions.	Table	N	N/A	

## Knowledge-Based Review Documents (KBRs)

### Specific KBR Enhancements:

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
<b>KBA-101 Information for Analytical Procedures</b>					
New	Created new tables with column of items to be considered in accumulating information useful in performing analytical procedures and column for workpaper reference.	Table	N	N/A	
New	New table: Financial statement element (identify item subject to development of expectations; e.g., because of its relationship to another item on the financial statements or other factors including economic factors such as industry averages, interest rates, or number of employees):	Table	N	N/A	
New	New table: Independent variables (describe other items on the financial statements with which the designated item has	Table	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	a predictable relationship or other factors that affect the designated item, such as the applicable industry average, applicable interest rate, or number of employees):				
New	New table: Relationship (describe the relationship between the designated element and the other items on the financial statements or other factors, such as the estimated average salary expense per employee):	Table	N	N/A	
New	New table: Change (describe change or changes in the independent variable, such as the increase or decrease in the number of employees):	Table	N	N/A	
New	New table: Comments:	Table	N	N/A	
<b>KBA-201 Review: Client/Engagement Acceptance and Continuance Form</b>					
New	Added to Section III Instructions: "These procedures are appropriate for assessing a continuance decision, even when there have been no changes in the client's personnel, management, or governance since the preceding year. Changes in circumstances or new knowledge may affect perceptions of integrity, risk, or the potential for conflict of interest. When, upon evaluation, the conclusion is that there has been no change since the previous period, such should be noted in the Workpaper Reference/Comments column."	Instructions	N	N/A	
Modify	4. Added "Such issues may include, for example, a change in the users of the financial statements."	Procedures	N	N/A	
New	The engagement partner assigned to this engagement has the appropriate competence, capabilities, and authority, and the related responsibilities have been clearly defined and communicated to the engagement partner.	Procedures	Y	SQCS-8	
New	consideration of "or continuance" added to Section V conclusions	Procedures	N	N/A	
<b>KBA-202A Review: Additional Considerations for Reviews of Interim Financial Information (For Periods Beginning on or before December 15, 2011)</b>					
Modify	Added "AU-C Section 930" to applicable guidance.	Instructions	Y	AU-C 930	
<b>KBA-901 Financial Statement Disclosures Checklist</b>					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
New	When main disclosure steps are answered N/A, all sub-disclosure steps will auto-populate with N/A.	Auto Answer	N	N/A	
Modify	This Financial Statement Disclosures Checklist is updated for disclosure and key presentation requirements in effect as of June 30, 2012. There were no Accounting Standards Updates (ASUs) issued since ASU No. 2011-12, Comprehensive Income (Topic 220) – Deferral of the Effective Date for Amendments to the Presentation of Reclassifications of Items Out of Accumulated Other Comprehensive Income in Accounting Standards Update No. 2011-05.	Disclosure Update	Y	Various	
<b>KBA-902A Review: Acceptance of Engagement to Review Interim Financial Information (For Periods Beginning after December 15, 2011)</b>					
New	Added "AU-C Section 930" to applicable guidance.	Instructions	Y	AU-C 930	
Modify	Step Modified to read as follows: 2. Either one of the following conditions exists: a. Our firm has been engaged to audit the current period's annual financial statements; or b. Our firm audited the most recent annual financial statements and another auditor has not been appointed to audit the client's current period's financial statements effective as of the beginning of the interim period to be covered by the review.	Procedures	Y	AU-C 930	

### Knowledge-Based Compilation and Review Documents (KBCRs)

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
<b>KBCR-201 Compilation and Review Program: Change in the Level of Service</b>					
Modify	Step modified to read as follows: 1. Describe the basis for requesting a change in the level of service: a. A change in the needs of users (describe). b. A change due to cost considerations (describe).	Procedures	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	c. A change due to the unavailability of information or another scope limitation (describe). d. A change for some other reason (describe).				

### Reports (RPTs):

- NEW RPTs 918A to RPT-918E provide sample compilation reports when required supplementary information accompanies compiled financial statements.
- NEW RPTs 994A to RPT-994C provide sample review reports when required supplementary information accompanies reviewed financial statements.

### Specific RPT Enhancements:

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
<b>Compilation Reports</b>					
<b>RPT-918 Compilation Report: Engagement Includes Supplementary Information Compiled by the Accountant</b>					
Modify	Reference to supplementary information has been deleted from the first 3 paragraphs of the report and a separate paragraph has been added to report on the supplementary information.	Text	N	N/A	
<b>RPT-918A Compilation Report: Engagement Includes Required Supplementary Information That Is Not Compiled</b>					
New	Compilation Report: Engagement Includes Required Supplementary Information That Is <i>Not</i> Compiled		Y	AR 9080	
<b>RPT-918B Compilation Report: Engagement Includes Required Supplementary Information That Is Compiled—No Material Departures Identified</b>					
New	Compilation Report: Engagement Includes Required Supplementary Information That Is Compiled— <i>No</i> Material Departures Identified		Y	AR 9080	
<b>RPT-918C Compilation Report: Engagement Includes Required Supplementary Information That Has Been Omitted</b>					
New	Compilation Report: Engagement Includes Required Supplementary Information That Has Been Omitted.		Y	AR 9080	
<b>RPT-918D Compilation Report: Engagement Includes Some, But Not All, Required Supplementary</b>					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
<b>Information</b>					
New	Compilation Report: Engagement Includes Some, But Not All, Required Supplementary Information.		Y	AR 9080	
<b>RPT-918E Compilation Report: Engagement Includes Required Supplementary Information That Is Compiled—Material Departures Identified</b>					
New	Compilation Report: Engagement Includes Required Supplementary Information That Is Compiled—Material Departures Identified.		Y	AR 9080	
<b>RPT-919 Compilation Report: Separate Report on Compiled Supplementary Information</b>					
Modify	New introductory sentence and deletion of reference to GAAP.	Text	N	N/A	
<b>RPT-920 Compilation Report: Supplementary Information Was Not Compiled by the Accountant</b>					
Modify	Modification of the paragraph referring to supplementary information.	Text	N	N/A	
<b>RPT-935 Compilation Report: Reference to Predecessor Accountant's Compilation Report on Previous Year's Financial Statements</b>					
Modify	New language for referring to the predecessor's compilation report.	Text	N	N/A	
<b>RPT-936 Compilation Report: Reference to Predecessor Accountant's Compilation Report on Previous Year's Financial Statements That Included a Modification</b>					
Modify	New language for referring to the predecessor's compilation report.	Text	N	N/A	
<b>RPT-937 Compilation Report: Reference to Previous Year's Review Report When Predecessor Accountant's Report Is Not Reissued</b>					
Modify	Slight modification to add "based on their procedures they are" to reference to other accountant's report.	Text	N	N/A	
<b>RPT-940 Compilation Report: Successor Accountant Compiles Restatement Adjustment and Disclosures Are Included</b>					
Modify	Modified first paragraph with new language referring to the predecessor's report and a new paragraph referring to the compilation of the adjustments.	Text	N	N/A	
<b>RPT-941 Compilation Report: Successor Accountant Compiles Restatement Adjustment and Disclosures</b>					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
<b>Are Omitted</b>					
Modify	Modified first paragraph with new language referring to the predecessor's report and a new paragraph referring to the compilation of the adjustments.	Text	N	N/A	
<b>RPT-942 Compilation Report: Compiled Financial Statements Presented with Prior-Period Statements Reviewed by a Predecessor Accountant Who Has Ceased Operations</b>					
Modify	Slight modification to add "based on their procedures they are" to reference to other accountant's report.	Text	N	N/A	
<b>RPT-943 Compilation Report: Compiled Financial Statements Presented with Prior-Period Financial Statements Compiled by a Predecessor Accountant Who Has Ceased Operations</b>					
Modify	New language referring to the predecessor's report.	Text	N	N/A	
<b>RPT-959 Compilation Report: Financial Statements Included in Prescribed Forms That Call for a Departure from U.S. GAAP</b>					
New	New paragraph restricting use of the report.	Text	N	N/A	
<b>RPT-960 Compilation Report: Financial Statements Included in Certain Prescribed Forms When Accountant Is Not Independent—Reasons Not Disclosed</b>					
New	New paragraph restricting use of the report.	Text	N	N/A	
<b>RPT-960A Compilation Report: Financial Statements Included in Certain Prescribed Forms When Accountant Is Not Independent—Reasons Disclosed—Financial Interest in Client</b>					
New	New paragraph restricting use of the report.	Text	N	N/A	
<b>RPT-961 Compilation Report: Financial Statements Included in Certain Prescribed Forms That Deviate from Prescribed Standards</b>					
New	New paragraph restricting use of the report.	Text	N	N/A	
<b>RPT-962 Compilation Report: Financial Statements Included in Certain Prescribed Forms That Contain Departures from U.S. GAAP</b>					
New	New paragraph restricting use of the report.	Text	N	N/A	
<b>RPT-963 Compilation Report: Financial Statements Included in Certain Prescribed Forms That the Accountant Reviewed Previously</b>					
New	New paragraph restricting use of the report.	Text	N	N/A	
<b>RPT-964 Compilation Report: Financial Statements Included in Certain Prescribed Forms When the Accountant Has Compiled the Supplementary Information Included in the Form</b>					



Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
New	New paragraph restricting use of the report.	Text	N	N/A	
<b>RPT-965 Compilation Report: Financial Statements Included in Certain Prescribed Forms When the Accountant Has Not Compiled the Supplementary Information Included in the Form</b>					
New	New paragraph restricting use of the report.	Text	N	N/A	
<b>RPT-966 Compilation Report: Tax-Basis Financial Statements Included in Certain Prescribed Forms</b>					
New	New paragraph restricting use of the report.	Text	N	N/A	
<b>RPT-967 Compilation Report: Tax-Basis Financial Statements Included in Certain Prescribed Forms That Do Not Disclose the Basis of Accounting in the Notes</b>					
New	New paragraph restricting use of the report.	Text	N	N/A	
<b>RPT-968 Compilation Report: Comparative Financial Statements Included in Certain Prescribed Forms</b>					
New	New paragraph restricting use of the report.	Text	N	N/A	
<b>RPT-969 Compilation Report: Personal Financial Statements Included in a Prescribed Form</b>					
New	New paragraph restricting use of the report.	Text	N	N/A	
<b>RPT-975 Combined Compilation/Review Report: Prior Year's Financial Statements Reviewed/Current Year's Financial Statements Compiled</b>					
Modify	Paragraphs deleted and new paragraph referring to previous year's review.	Text	N	N/A	
<b>Review Reports</b>					
<b>RPT-911 Review Report: Statement of Cash Flows Omitted</b>					
None	Paragraphs deleted and new paragraph added	Text	N	N/A	
<b>RPT-917 Review Report: Engagement Includes Supplementary Information</b>					
Modify	Modified language referring to the supplementary information.	Text	N	N/A	
<b>RPT-918 Review Report: Separate Report on Reviewed Supplementary Information</b>					
Modify	Modified language referring to the supplementary information.	Text	N	N/A	
<b>RPT-919 Review Report: Supplementary Information Was Not Reviewed by the Accountant</b>					
Modify	Modified language referring to the supplementary information.	Text	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
<b>RPT-919A Review Report: Required Supplementary Information Was Not Reviewed by the Accountant</b>					
New	Review Report: Required Supplementary Information Was <i>Not</i> Reviewed by the Accountant		Y	AR 9090	
<b>RPT-919B Review Report: Required Supplementary Information Was Omitted</b>					
New	Review Report: Required Supplementary Information Was Omitted		Y	AR 9090	
<b>RPT-919C Review Report: Some Required Supplementary Information Was Omitted</b>					
New	Review Report: Some Required Supplementary Information Was Omitted		Y	AR 9090	
<b>RPT-920 Review Report: Separate Report on Supplementary Information Not Reviewed by the Accountant</b>					
Modify	Modified language referring to the supplementary information.	Text	N	N/A	
<b>RPT-927 Review Report: Reference to Previous Year's Financial Statements Revised to Correct a Departure from U.S. GAAP</b>					
Modify	Moved opinion paragraph to end of report and added: "Accordingly, our present statement on the [Month XX, 20X1] financial statements, as presented herein, that we are not aware of any material modifications that should be made to the accompanying financial statements is different from that expressed in our previous report." to paragraph describing opinion in previous report.	Text	N	N/A	
<b>RPT-928 Review Report: Correction of Report Issued on Previous Year's Financial Statements</b>					
Modify	Modified language referring to previous year's report and added that "management of" [entity name] has informed us of the error.	Text	N	N/A	
<b>RPT-929 Review/Compilation Report: Prior Year's Financial Statements Compiled/Current Year's Financial Statements Reviewed</b>					
Modify	The following was deleted "We have not audited or reviewed the [Month XX, 20X1] financial statements and" and "other form of"	Text	N	N/A	
<b>RPT-931 Review/Compilation Report: Current Year's Financial Statements Reviewed/Prior Year's Compiled Financial Statements Are Revised to Correct a Departure from U.S. GAAP</b>					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
Modify	The following was deleted "We have not audited or reviewed the [Month XX, 20X1] financial statements and" and "other form of"	Text	N	N/A	
<b>RPT-932 Review Report: Reference to Previous Year's Compilation Report When Predecessor Accountant's Report Is Not Reissued</b>					
Modify	Paragraph describing previous year's compilation report modified and moved from last paragraph to first paragraph.	Text	N	N/A	
<b>RPT-934 Review Report: Successor Accountant Reviews Restatement Adjustment</b>					
Modify	First paragraph reorganized and language describing the prior period financial statements revised; opinion paragraph moved from last paragraph to the paragraph describing the adjustments; and new language for the opinion on the restated financial statements.	Text	N	N/A	
<b>RPT-949 Review Report: Subject Matter in Accordance with the Attestation Standards</b>					
Modify	Title of the report changed to Review Report: Subject Matter in Accordance with the Attestation Standards.	Text	N	N/A	
<b>RPT-952 Audit Report: Includes Separate Paragraph Applicable to Previous Compilation Engagement</b>					
Modify	Revised paragraph describing the previous compilation engagement.	Text	N	N/A	
<b>RPT-953 Audit Report: Includes Separate Paragraph Applicable to Previous Review Engagement</b>					
Modify	Revised paragraph describing the previous review engagement.	Text	N	N/A	
<b>RPT-954 Audit Report: Reference to Previous Year's Compilation Report When Predecessor Accountant's Report Is Not Reissued</b>					
Modify	Revised paragraph describing the previous compilation engagement.	Text	N	N/A	
<b>RPT-955 Audit Report: Reference to Previous Year's Review Report When Predecessor Accountant's Report Is Not Reissued</b>					
Modify	Revised paragraph describing the previous review engagement.	Text	N	N/A	

## Resource Documents (RESs)

### Specific RES Enhancements:

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
<b>RES-001 Knowledge-Based Compilation and Review Methodology Overview</b>					
Modify	Updated the titles of the sections in Table 1.	Table	N	N/A	
Modify	Updated the list of practice aids in Table 2.	Table	N	N/A	
Delete	Recent Developments section.	Text	N	N/A	
New	Added AR Section 9080 to the Additional Guidance sections.	Text	Y	AR 9080	
New	Added AR Section 9090 to the Additional Guidance sections.	Text	Y	AR 9090	
New	Added AICPA Guide, Compilation and Review Engagements to the Additional Guidance sections.	Text	N	N/A	
New	Added Compilation and Review Alert, Compilation and Review Developments—2011/12 to the Additional Guidance sections.	Text	N	N/A	
Modify	Text in the Performing the Compilation Engagement section revised.	Text	N	N/A	
Modify	Text in the Performing the Review Engagement revised.	Text	N	N/A	
<b>RES-QCCR Meeting Quality Control Standards Using KBA Compilation and Review Tools</b>					
Modify	Updated for Statement on Quality Control Standards No. 8 (SQCS - 8)	Text	Y	SQCS - 8	
<b>RES-KCO 2012 Compilation and Reviews Title Overview for Knowledge Coach Users</b>					
Modify	Index updated from RES-010	Table	N	N/A	

In addition, forms and practice aids throughout have been updated, where applicable, to take into account:

- Statement on Standards for Accounting and Review Services No. 20 (SSARS-20), *Revised Applicability of Statements on Standards for Accounting and Review Services*;
- AR Section 9080, *Compilation of Financial Statements-Accounting and Review Services Interpretations of Section 80*;
- AR Section 9090, *Review of Financial Statements-Accounting and Review Services Interpretations of Section 90*;
- AICPA Statement on Quality Control Standards No. 8 (SQCS-8), *A Firm's System of Quality Control (Redrafted)*; and
- FASB Accounting Standards Codification (through June 30, 2012), up to and including Accounting Standards Update (ASU) No. 2012-02, *Intangibles—Goodwill and Other* (Topic 350).

## RELATED AND FOUNDATIONS WORKPAPERS FOR THIS TITLE

Related workpapers are Knowledge Coach Word workpapers where information flows in or out of tables within the workpaper. Some of these related workpapers are Foundation workpapers or associated workpapers.

Foundation Workpapers include most of the Communication Hub workpapers, which are central to the Knowledge-Based Audit Methodology used by the Knowledge Coach titles.

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
<b>KBCs</b>	<b>KNOWLEDGE-BASED COMPILATION DOCUMENTS</b>	
KBC-101	Compilation: Significant Matters	X
KBC-201	Compilation: Client/Engagement Acceptance and Continuance Form	
<b>KBRs</b>	<b>KNOWLEDGE-BASED REVIEW DOCUMENTS</b>	
KBR-101	Information for Analytical Procedures	
KBR-102	Review: Significant Matters	X
KBR-201	Review: Client/Engagement Acceptance and Continuance Form	
<b>CMPs</b>	<b>COMPILATION PROGRAMS</b>	
CMP-100	Tailoring Question Workpaper	X
CMP-101	Overall Compilation Program	X
CMP-201	Pre-Compilation Program: Procedures Performed Prior to a Compilation Engagement	
CMP-202	Compilation Program: Additional Procedures for Initial Year of Engagement	

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
CMP-801	Compilation Program: Significant Risks and Uncertainties	
CMP-901	Compilation Program: Report Preparation	
CMP-903	Compilation Program: Going Concern	
CMP-904	Compilation Program: Reissued Report—Predecessor Accountant	
<b>REVs</b>	<b>REVIEW PROGRAMS</b>	
REV-100	Tailoring Question Workpaper	X
REV-101	Overall Review Program	X
REV-201	Pre-Review Program: Procedures Performed Prior to a Review Engagement	
REV-202	Review Program: Additional Procedures for Initial Year of Engagement	
REV-801	Review Program: Client Inquiries	
REV-802	Review Program: Significant Risks and Uncertainties	
REV-901	Review Program: Report Preparation	
REV-903	Review Program: Going Concern	
REV-904	Review Program: Reissued Report—Predecessor Accountant	